

**COUNTY OF PLACER, CALIFORNIA
SCHEDULE OF FUNDING PROGRESS
OTHER POSTEMPLOYMENT BENEFITS (OPEB)
FISCAL YEAR ENDED JUNE 30, 2009
(Dollars In Thousands)
(Unaudited)**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Underfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Estimated Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
6/30/07	\$ -	\$ 231,558	\$ 231,558	0.0%	\$ 156,411	148.0%
6/30/09	\$ 36,383	\$ 248,439	\$ 212,056	14.6%	\$ 159,786	132.7%